

# O'TOOLE SCRIVO

A LIMITED LIABILITY COMPANY

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May 27, 2025

**BY ECF**

Hon. Julien Xavier Neals  
United States District Court  
MLK Jr. Federal Bldg. & U.S. Courthouse  
50 Walnut Street  
Newark, New Jersey 07102

Re: *Agostino & Associates, P.C. v. Estate of Michele Cestone, et al.*  
25-cv-03855 (JXN) (LDW)

Dear Judge Neals:

This firm represents Verona Industries, Inc. and Verona Equities, Inc. (“Verona Parties”). We write to join in the request for a pre-motion conference (“Request”) made by Marvec Corporation, Corsaro Corporation, Maria Cestone, and non-party Marvec Liquidating Trust (“Trust”) for the same reasons set forth therein (Dkt. 19). Specifically, the Verona Parties intend to file and/or join in (1) a motion to dismiss the Interpleader Complaint (“Complaint”) and Order to Show Cause (“OTSC”) filed by Agostino & Associates, Inc. (“Plaintiff”) in lieu of an filing an answer; and (2) a motion to compel the distribution to the Trust of the \$750,000 (“Escrowed Funds”) at issue in the Action.

Further, we support the contention in the Request that the United States of America and the Internal Revenue Service have no right or interest to the Escrowed Funds. The Complaint does not plead that any defendant has outstanding tax liability or that there is any levy or judgment against any defendant. Neither the United States of America, nor the Internal Revenue Service can state a claim upon which relief can be granted.

For these reasons, the Verona Parties believe that the Complaint should be dismissed and respectfully request a pre-motion conference to address the proposed motions. We thank the Court for its consideration of this matter.

Respectfully submitted,

/s/ *Alexandra V. Gallo*

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